

CERTIFICATE - City of Herndon, Kansas 2019 Budget

To the Clerk of Rawlins, State of Kansas
We, the undersigned officers of
City of Herndon

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and 3) the Amount(s)
of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:	K.S.A.	Page No.	2019 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2018 Ad Valorem Tax	
Computation to Det. Limit for 2019		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
General Fund	12-101a	6	99,269	19,929	
Library	12-1220	7	3,844	0	
Street & Alley	15-733	8	18,172	2,369	
Special Highway		9	5,800	0	
Water Project Fund		10	0	0	
Electric Fund		11	188,160	0	
Water Fund		12	109,538	0	
Sewer Fund		13	41,286	0	
Trash Fund		14	14,973	0	
Equipment Reserve	12-1,117	15	0	0	
Sales Tax Clearing Fund		16	0	0	
Penalty Clearing Fund		17	0	0	
Total			481,042	22,298	
Hearing Notice/Budget Summary		18			
Publication					
Charters/Election Questions					
Final Assessed Valuation					

State Use Only:
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Assisted by:
Steve Seawall
Custom Micro Works
250 Broad St
Greenwood, NE 68366

Attest: August 17th, 2018 (If not assisted so state)

Rachel Finley
County Clerk

Steve Seawall
Alvin Jolley
Robert Fied
Governing Body

List any resolution setting a fund levy limit:



Computation to Determine Limit for 2019

Base Levy

1) Total Tax Levy Amount (Dollars) in 2018 (From 2018 Budget - Certificate Page)	21,800	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2018 Library Levy (Dollars) (From 2018 Budget - Certificate Page)		
2018 Recreation Commission Levy (Dollars) (From 2018 Budget - Certificate Page)		
2018 Other Governmental Unit Levy (Dollars) (From 2018 Budget - Certificate Page)		
3) Net Tax Levy (Base)		<u>21,800</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%		305	
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))			
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)		4,017	
6) 2018 Personal Property Valuation (From June 15th County Clerk Valuation Document)	38,412		
2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	44,610		
Increase in Total Personal Property Valuations (cannot be less than zero)		0	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)			
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)			
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)			
9a) Expiration of TIF district, rural housing incentive district, neighborhood revitalization district, or other similar property tax rebate or reduction program (incremental increase in assessed valuation over base)			
10) Total Assessed Value of Adjustments		<u>4,017</u>	
11) Total Assessed Valuation - June 15, 2018 (From June 15th County Clerk Valuation Document)		463,449	
12) Adjustment Percentage (Line 10 / (Line 11 - Line 10))	0.8743%		
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			191
14) Total Percentage Adjustments			<u>496</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2019 Budget (From 2019 Budget - Certificate Page)			
Less: Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)			
Difference			0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2016)			
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2018 Budget			0
17) Property Tax Revenues Spent on Special Assessments in 2019 Budget			
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget			
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2019 Budget			
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget			
21) Law Enforcement Expenses - 2019 Budget (Do not include building construction or remodeling costs)			
Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)			
CPI Adjustment - 1.4%	0		
Law Enforcement Expenses - 2108 Budget (Indexed by CPI)		0	
Increased Law Enforcement Expense in 2019 Budget			0
22) Fire Protection Expenses - 2019 Budget (Do not include building construction or remodeling costs)		12,000	
Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)	15,189		
CPI Adjustment - 1.4%	213		
Fire Protection Expenses - 2108 Budget (Indexed by CPI)		15,402	
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2019 Budget (Do not include building construction or remodeling costs)			
Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)			
CPI Adjustment - 1.4%	0		
Emergency Medical Expenses - 2108 Budget (Indexed by CPI)		0	
Increased Emergency Medical Expense			0
Total increased Tax Revenue Adjustment			<u>0</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2019 Budget			
24a) Recreation Commission Levy 2019 Budget			
24b) Other Governmental Levy 2019 Budget			
25) Total Levies on Behalf of Another Political or Governmental Subdivision			<u>0</u>
26) Total Computed Tax Levy			<u>22,296</u>

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2018 Budgeted Fund	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General Fund	19,433	5,233	95	93	113	0
Street & Alley	2,367	637	12	11	14	0
	21,800	5,870	107	104	127	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2017	General Fund	Equipment Reserve	2,700	KSA 12-1,117
2017	Electric Fund	Trash Fund	500	KSA 12-825d
2017	Electric Fund	Street & Alley	10,000	KSA 12-825d
2017	Electric Fund	General Fund	34,500	KSA 12-825d
			<u>47,700</u>	
2018	General Fund	Equipment Reserve	3,600	KSA 12-1,117
2018	Water Project Fund	Water Project Fund	1,719	KSA 12-825d
2018	Electric Fund	Street & Alley	6,000	KSA 12-825d
2018	Electric Fund	General Fund	30,000	KSA 12-825d
			<u>41,319</u>	
2019	General Fund	Equipment Reserve	3,600	KSA 12-1,117
2019	Electric Fund	Street & Alley	6,000	KSA 12-825d
2019	Electric Fund	General Fund	30,000	KSA 12-825d
			<u>39,600</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2018	Due Date Interest/Principal	Amount Due 2018 Interest	Amount Due 2018 Principal	Amount Due 2019 Interest	Amount Due 2019 Principal
Gen Obl Bonds									
Water Project					Feb/Aug				
10/17	08/37	1%-3.75%	325,000	325,000	Aug	7,093	15,000	8,625	15,000
			<u>325,000</u>			<u>7,093</u>	<u>15,000</u>	<u>8,625</u>	<u>15,000</u>

		Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1		3,500	10,955	16,406
Cancelled Prior Year Encumbrances		0		
Receipts				
Ad Valorem Tax		18,396	19,433	0
Motor Vehicle Tax		4,020	4,462	5,233
Rec Vehicle Tax		71	59	95
16/20M Vehicle Tax		93	78	93
Commercial Vehicle Tax		85	0	113
Watercraft Tax		14	19	0
Delinquent Tax		1,654	1,600	1,600
Intangibles Tax		1,236	0	0
Compensating Use Tax		2,225	3,900	3,900
Sales Tax		7,968	10,000	10,000
Franchise Fees		2,898	3,500	3,500
Insurance Dividend		1,544	1,600	1,600
Licenses and Permits		395	200	200
Lease		1,200	3,600	3,600
Interest Income		2,080	2,000	2,000
Reimbursed Expenses		258	1,000	1,000
Transfer from Electric		34,500	30,000	30,000
Total Receipts		78,637	81,451	62,934
Resources Available		82,137	92,406	79,340
Expenditures				
General Government	Personal Services	41,155	42,000	43,000
	Contractual Services	15,429	16,000	24,000
	Materials and Supplies	1,631	2,500	3,000
	Capital Outlay	0	0	10,169
	Remittances	1,843	0	0
		60,058	60,500	80,169
Fire	Personal Services	517	1,000	500
	Contractual Services	4,005	5,400	4,500
	Materials and Supplies	999	2,000	7,000
		5,521	8,400	12,000
Streets	Personal Services	1,888	2,000	2,000
		1,888	2,000	2,000
Swimming Pool	Remittances	1,015	1,500	1,500
		1,015	1,500	1,500
Transfers Out	Transfer to Equip Reserv	2,700	3,600	3,600
		2,700	3,600	3,600
Total Expenditures		71,182	76,000	99,269
Unencumbered Cash Balance, Dec. 31		10,955	16,406	xxxxxxxxxxxx
Non-Appropriated Balance				0
Total Expenditures and Non-Appropriated Balance				99,269
Tax Required				19,929
Delinquency Computation				0
Amount of 2018 Ad Valorem Tax				19,929

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	764	762	0
Cancelled Prior Year Encumbrances	0		
Receipts			
County Tax	3,818	3,844	3,844
Total Receipts	3,818	3,844	3,844
Resources Available	4,582	4,606	3,844
Expenditures			
Library Appropriation to Library	3,820	4,606	3,844
	3,820	4,606	3,844
Total Expenditures	3,820	4,606	3,844
Unencumbered Cash Balance, Dec. 31	762	0	0

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	13,465	14,398	8,729
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	2,245	2,367	0
Motor Vehicle Tax	520	545	637
Rec Vehicle Tax	8	7	12
16/20M Vehicle Tax	32	10	11
Commercial Vehicle Tax	8	0	14
Watercraft Tax	1	2	0
Delinquent Tax	1,039	0	0
Reimbursed Expenses	309	400	400
Transfer from Electric	10,000	6,000	6,000
Other	225	0	0
Total Receipts	14,387	9,331	7,074
Resources Available	27,852	23,729	15,803
Expenditures			
Streets			
Personal Services	9,083	10,000	11,000
Contractual Services	1,763	2,500	3,000
Materials and Supplies	2,608	2,500	4,172
	13,454	15,000	18,172
Total Expenditures	13,454	15,000	18,172
Unencumbered Cash Balance, Dec. 31	14,398	8,729	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			18,172
Tax Required			2,369
Delinquency Computation			0
Amount of 2018 Ad Valorem Tax			2,369

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	3,265	3,370	2,280
Cancelled Prior Year Encumbrances	0		
Receipts			
Motor Fuel Tax	3,440	3,510	3,520
Total Receipts	3,440	3,510	3,520
Resources Available	6,705	6,880	5,800
Expenditures			
Streets			
Personal Services	437	600	600
Contractual Services	1,451	2,000	2,000
Materials and Supplies	1,447	2,000	3,200
	3,335	4,600	5,800
Total Expenditures	3,335	4,600	5,800
Unencumbered Cash Balance, Dec. 31	3,370	2,280	0

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	0	987	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Loan Proceeds	31,526	0	0
Trans from Water Fund	0	1,719	0
Total Receipts	31,526	1,719	0
Resources Available	31,526	2,706	0
Expenditures			
Water Utility	30,269	0	0
Contractual Services	30,269		
Debt Service	0	2,706	0
Loan Interest	270	0	0
Debt Service Fees	270	2,706	
Total Expenditures	30,539	2,706	0
Unencumbered Cash Balance, Dec. 31	987	0	0

City of Herndon
Electric Fund

State of Kansas
2019 Budget Form

		Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1		68,273	50,660	38,160
Cancelled Prior Year Encumbrances		0		
Receipts				
Special Assessments		4,934	0	0
Electric Service Charges		142,101	149,000	149,000
Reimbursed Expenses		127	1,000	1,000
Total Receipts		147,162	150,000	150,000
Resources Available		215,435	200,660	188,160
Expenditures				
Electric Utility	Personal Services	2,320	2,500	4,000
	Contractual Services	116,508	117,000	120,000
	Materials and Supplies	947	2,000	5,000
	Capital Outlay	0	5,000	23,160
		119,775	126,500	152,160
Transfers Out	Transfer to General Fund	34,500	30,000	30,000
	Trans to Street & Alley	10,000	6,000	6,000
	Transfer to Trash Fund	500	0	0
		45,000	36,000	36,000
Total Expenditures		164,775	162,500	188,160
Unencumbered Cash Balance, Dec. 31		50,660	38,160	0

City of Herndon
Water Fund

State of Kansas
2019 Budget Form

		Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1		43,444	56,794	59,538
Cancelled Prior Year Encumbrances		0		
Receipts				
Water Service Charges		49,841	50,000	50,000
Total Receipts		49,841	50,000	50,000
Resources Available		93,285	106,794	109,538
Expenditures				
Water Utility	Personal Services	7,048	9,000	9,000
	Contractual Services	14,147	15,000	16,000
	Materials and Supplies	1,347	1,500	1,500
	Capital Outlay	0	0	58,763
	Remittances	487	500	500
		23,029	26,000	85,763
Transfers Out	Trans to Water Proj Fund	0	1,719	0
			1,719	
Debt Service	GO Bond Principal	10,198	15,000	15,000
	GO Bond Interest	3,254	4,387	8,625
	Debt Service Fees	10	150	150
		13,462	19,537	23,775
Total Expenditures		36,491	47,256	109,538
Unencumbered Cash Balance, Dec. 31		56,794	59,538	0

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	29,556	31,786	29,286
Cancelled Prior Year Encumbrances	0		
Receipts			
Sewer Service Charges	11,740	12,000	12,000
Total Receipts	11,740	12,000	12,000
Resources Available	41,296	43,786	41,286
Expenditures			
Sewer Utility			
Personal Services	6,464	7,000	8,000
Contractual Services	2,448	5,000	10,000
Materials and Supplies	598	2,500	2,500
Capital Outlay	0	0	20,786
	9,510	14,500	41,286
Total Expenditures	9,510	14,500	41,286
Unencumbered Cash Balance, Dec. 31	31,786	29,286	0

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	-1,266	473	973
Cancelled Prior Year Encumbrances	0		
Receipts			
Trash Service Fees	14,241	14,000	14,000
Transfer from Electric	500	0	0
Total Receipts	14,741	14,000	14,000
Resources Available	13,475	14,473	14,973
Expenditures			
Trash Utility	13,002	13,500	14,973
Contractual Services	13,002	13,500	14,973
Total Expenditures	13,002	13,500	14,973
Unencumbered Cash Balance, Dec. 31	473	973	0

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	4,650
Cancelled Prior Year Encumbrances	0
Receipts	
Transfer from Gen Fund	2,700
Total Receipts	2,700
Resources Available	7,350
Expenditures	
Equipment Reserve Capital Outlay	3,584
	3,584
Total Expenditures	3,584
Unencumbered Cash Balance, Dec. 31	3,766

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	592
Cancelled Prior Year Encumbrances	0
Receipts	
Sales Tax Clearing	2,183
Total Receipts	2,183
Resources Available	2,775
Expenditures	
Agency Clearing Sales Tax Clearing	2,352
	2,352
Total Expenditures	2,352
Unencumbered Cash Balance, Dec. 31	423

City of Herndon
Penalty Clearing Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
Penalty Clearing	529
Total Receipts	529
Resources Available	529
Expenditures	
Agency Clearing Penalty Clearing	529
	529
Total Expenditures	529
Unencumbered Cash Balance, Dec. 31	0

NOTICE OF HEARING 2019 Budget

The governing body of City of Herndon will meet on the
13th day of August, 2018 at 7:00 pm at
Sunflower Villa for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2018 ad valorem tax.
Detailed budget information is available at City Hall
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2019 Expenditures" and the "Amount of 2018 Ad Valorem Tax" establish
the maximum limits of the 2019 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2017		2018		Proposed Budget 2019		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2018 Ad Valorem Tax	Est Tax Rate
General Fund	71,182	38.671	76,000	40.174	99,269	19,929	43.001
Library	3,820		4,606		3,844	0	.000
Street & Alley	13,454	4.726	15,000	4.894	18,172	2,369	5.112
Special Highway	3,335		4,600		5,800	0	.000
Water Project Fund	30,539		2,706		0	0	.000
Electric Fund	164,775		162,500		188,160	0	.000
Water Fund	36,491		47,256		109,538	0	.000
Sewer Fund	9,510		14,500		41,286	0	.000
Trash Fund	13,002		13,500		14,973	0	.000
Equipment Reserve	3,584		0		0	0	.000
Sales Tax Clearing Fund	2,352		0		0	0	.000
Penalty Clearing Fund	529		0		0	0	.000
Totals	352,573	43.397	340,668	45.068	481,042	22,298	48.113
Less: Transfers	47,700		41,319		39,600		
Net Expenditures	304,873		299,349		441,442		
Total Tax Levied	21,260		21,800				
Assessed Valuation		489,909		483,728		463,449	

	Outstanding Indebtedness, January 1,		
	2016	2017	2018
General Obligation Bonds	0	0	325,000
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	379,549	0
Total	0	379,549	325,000

Clerk